

Notice of Allowability	Application No.	Applicant(s)	
	09/235,120	PURI ET AL.	
	Examiner	Art Unit	
	Alain L. Bashore	1762	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address--

All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. **THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS.** This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.

1. This communication is responsive to 7-16-07.
2. The allowed claim(s) is/are 1-7,9-12,14-18,21-24,26 and 27.
3. Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
 - a) All
 - b) Some*
 - c) None
 of the:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)).

* Certified copies not received: _____.

Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application.
THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.

4. A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.
5. CORRECTED DRAWINGS (as "replacement sheets") must be submitted.
 - (a) including changes required by the Notice of Draftsperson's Patent Drawing Review (PTO-948) attached
 - 1) hereto or 2) to Paper No./Mail Date _____.
 - (b) including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date _____.

Identifying Indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).
6. DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL.

Attachment(s)

<ol style="list-style-type: none"> 1. <input type="checkbox"/> Notice of References Cited (PTO-892) 2. <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) 3. <input type="checkbox"/> Information Disclosure Statements (PTO/SB/08), Paper No./Mail Date _____ 4. <input type="checkbox"/> Examiner's Comment Regarding Requirement for Deposit of Biological Material 	<ol style="list-style-type: none"> 5. <input type="checkbox"/> Notice of Informal Patent Application 6. <input type="checkbox"/> Interview Summary (PTO-413), Paper No./Mail Date _____. 7. <input type="checkbox"/> Examiner's Amendment/Comment 8. <input checked="" type="checkbox"/> Examiner's Statement of Reasons for Allowance 9. <input type="checkbox"/> Other _____.
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**ALAIN L. BASHORE
PRIMARY EXAMINER**

DETAILED ACTION

Allowable Subject Matter

1. Claims 1-7, 9-12, 14-18, 21-24, and 26-27 allowed. The drawings filed 1-21-99 are acceptable.

REASONS FOR ALLOWANCE

2. The following is an examiner's statement of reasons for allowance:

The present invention includes independent claims 1, 12, and 17. Claim 1 recites a computer implemented actual costing method for collecting and presenting an actual cost of manufacturing an item or performing a service. Claim 12 recites a computer system to compute an actual cost of manufacturing an item or performing a service from collected actual costs incurred while manufacturing an item or performing a service from collected actual costs incurred while manufacturing the item or performing the service, Claim 17 recites a machine readable medium having stored thereon data representing sequences of instructions which, when executed by a computer system to perform steps.

Conway is considered the closest prior art. Conway discloses a computer implemented actual costing method for collecting and presenting an actual cost of

performing an activity. Actual costs of performing at least one of: a job performed, an item manufactured or an item purchased, is collected. A cost source identifier is created for each collected actual cost and storing collected actual costs.

Conway does not disclose the claimed combination including:

In claim 1:

creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost;

storing the populated cost source identifier data structure in a memory of a computer;

associating each unique cost source identifier data structure to a step carried out while manufacturing the item or while performing the service; and

organizing and storing the cost source identifier data structures within the computer as a hierarchical structure that is modeled on:

a structure of the item manufactured or a sequence of operations carried out while performing the service;

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

In claim 12:

a plurality of processes spawned by said at least one processor, the processes including processing logic for:

collecting actual costs of performing a job, manufacturing an item and/or purchasing an item,

creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost;

storing the populated cost source identifier data;

associating each unique cost source identifier data structure to a step carried out while manufacturing the item or while performing the service; and organizing and storing the cost source identifier data structures as a hierarchical structure that is modeled on:

a structure of the item manufactured, or

a sequence of operations carried out while performing the service;

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

In claim 17:

collecting, in substantially real time, an actual cost of each of a plurality of constituent items or operations affecting a cost of manufacturing an item or performing a service;

creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost;

assigning each collected actual cost to a unique logical structure associated with a corresponding one of said items or operations;

storing each populated cost source identifier data structure to create a hierarchical organization of cost source identifier data structures configured to allow the actual cost of the activity to be ascertained at any stage of a performance thereof, the hierarchical organization being modeled on a structure of the item manufactured or a sequence of steps carried out while performing the service.

For these reasons claims 1, 12 and 17 are deemed to be allowable over the prior art of record, and claims 2-7, 9-11, 14-16, 18, 21-24, and 26-27 are allowable by dependency.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Conclusion

3. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Alain L. Bashore whose telephone number is 571-272-6739. The examiner can normally be reached on about 7:30 am to 5:00 pm (Mon. thru Thurs.).

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Timothy Meeks can be reached on 571-272-1423. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Alain L. Bashore/
Primary Examiner
Art Unit 1762